



Consolidated Revenue Report

F I S C A L Y E A R 2 0 0 3

WILLIAM DONALD SCHAEFER

Comptroller of Maryland



MISSION

The Comptroller of Maryland, through the wise development and use of all resources, including technology and the workforce, meets its financial and revenue management and regulatory responsibilities while providing excellent, cost-effective services in both traditional areas and in new and expanded initiatives.

VISION

Citizens, the professional community, and peers in government recognize the Comptroller of Maryland for its integrity, professional excellence, innovation, and commitment to helping people.

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TABLE OF CONTENTS

A Message From the Comptroller	4
Organization of the Comptroller's Office	5
Executive Direction and Administration	7
Revenue Administration	8
Regulation	9
Financial Control	10
Technical Services	11
Revenues Collected by the Comptroller's Office	12
General Fund Revenue Collection	14
State and Local Revenue Collected	14
Revenues Administered by the Comptroller's Office	15
Personal Income Tax	17
Table 1 Personal Income Tax Receipts.....	17
Table 2 Distribution of Local Income Tax Receipts	18
Corporation Income Tax.....	19
Sales and Use Tax	20
Table 3 Sales and Use Tax Receipts by County.....	21
Table 4 Sales and Use Tax Gross Receipts by County & Principal Type of Businesses for F.Y. 2003	22
Admissions & Amusement Tax.....	24
Unclaimed Property Receipts	25
Alcohol & Tobacco Taxes	26
Motor Fuel Taxes	27
Motor Fuel Tax Receipts	27
Distribution of Motor Fuel Tax Revenue	27
Gross Motor Fuel Gallonage & Revenue Statement	28
Other Revenues Collected	29
Legislation Enacted in 2003	30
Taxpayer Assistance Information	34



TO THE PEOPLE OF MARYLAND:

My agency has taken aim at streamlining its own operations as a way to reduce operating expenses. Here are some of our efforts.

The installation in 1998 of a corporate purchasing card has resulted in rebates totaling \$4.1 million going to the state's general fund. Each year the state purchases \$180 million in goods and services from vendors. By using a purchasing card, the state makes only one payment to the sponsoring bank, rather than mailing checks to thousands of vendors, saving \$88,000 each year in postage. In addition, businesses benefit because they are paid within three days.

Every year the Comptroller's Office hires temporary employees during tax season to handle the increased load. Last year we used fewer of these temporary employees principally because of electronic filing and by reassigning permanent employees to handle the peak workload. The cost of temporary employees went from \$1.3 million a year ago to \$934,000 this last season, a savings of \$385,000.

Finally, as a result of the trend to electronic filing, my office is producing and mailing fewer tax booklets. We saw a decline of 50 percent – or 1.5 million fewer booklets – in the last five years. The decrease in printing of these booklets resulted in a \$615,000 savings last year alone.

We will continue to look for areas to save money because that means there will be more funds that can go to programs that help people rather than to run government. I would be happy to hear from you who have any other suggestions.

A handwritten signature in cursive script that reads "William Donald Schaefer". The ink is dark and the signature is fluid.

William Donald Schaefer

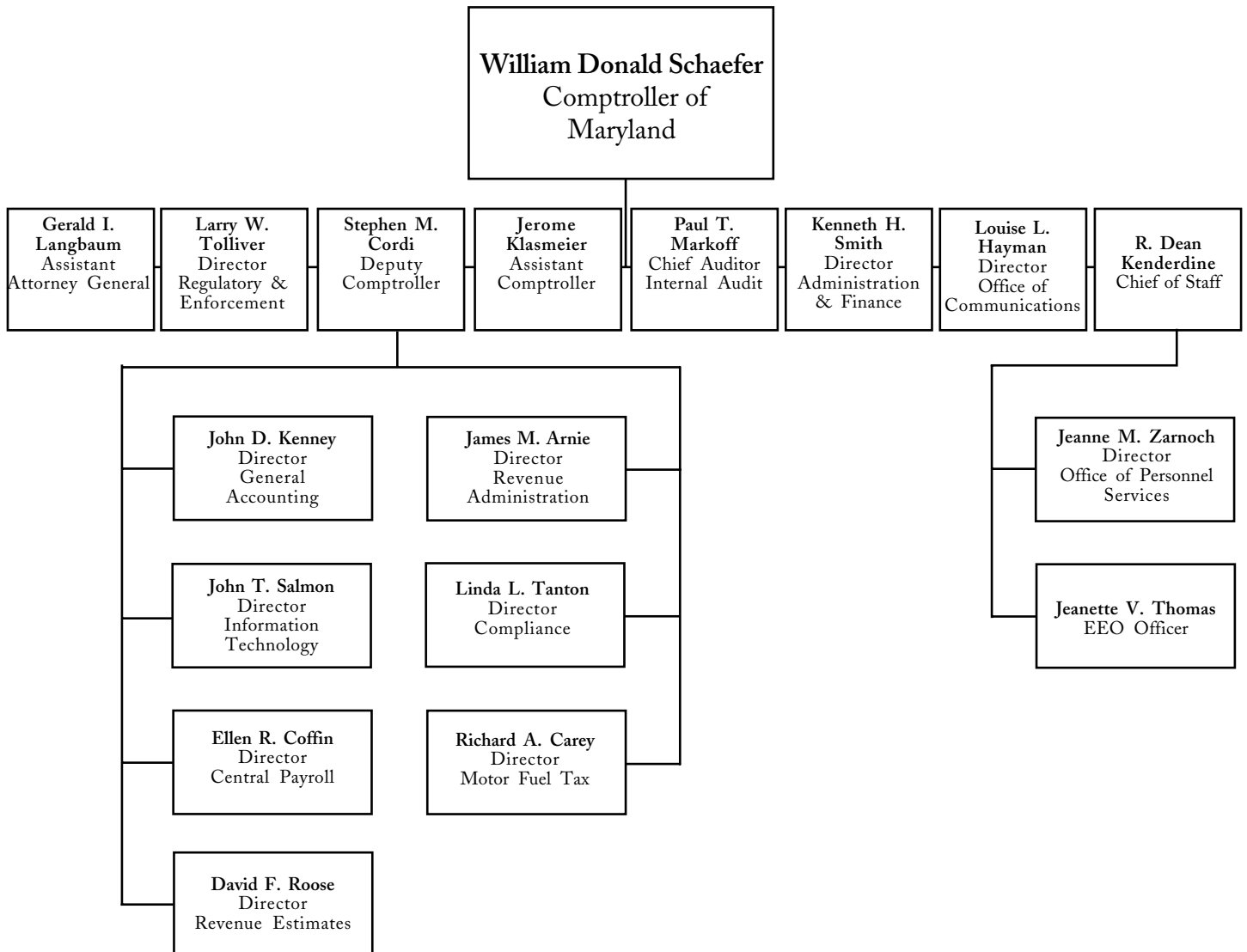
Comptroller of Maryland

A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

The Maryland state constitution of 1867 (Article VI, Section 2) describes the duties and responsibilities of the Office of the Comptroller stating that: *“The comptroller shall have the general superintendence of the fiscal affairs of the State... prepare plans for the improvement and management of the Revenue, and for the support of the Public Credit; prepare and report estimates of the Revenue and Expenditures of the state, superintend and enforce the prompt collection of all Taxes and Revenues, and preserve all public accounts.”*

This brief description encompasses one of the most important functions in state government. In collecting the bulk of Maryland’s general fund revenues; paying the state’s bills; regulating motor fuel, alcoholic beverages, and cigarettes; and providing technology services to other state agencies, the Comptroller’s Office touches the lives of many Marylanders.

COMPTROLLER OF MARYLAND
ORGANIZATIONAL CHART



EXECUTIVE DIRECTION AND ADMINISTRATION

OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of Maryland, including public affairs and staff support for the comptroller and deputy comptroller as well as support for the comptroller's responsibilities as a member of the Board of Public Works. Administrative support and direction for the 24 Registers of Wills is also provided by the Office of the Comptroller.

OFFICE OF ADMINISTRATION AND FINANCE

The Office of Administration and Finance provides centralized budgeting, accounting and procurement activities for the Comptroller of Maryland. The office provides mailroom, and other administrative support services. This office also performs capital grant and loan administration as well as accounting for debt service on the state's general obligation bonds.

OFFICE OF PERSONNEL SERVICES

The Office of Personnel Services promotes the recruitment, development, and retention of a diverse, competent, and motivated workforce that provides services to individuals, businesses, and government. The division coordinates, for all Comptroller divisions, the non-temporary and temporary employment process, agency classification and compensation issues and employee training; administers benefits such as health, retirement, special leave provisions, etc., and provides related employee services.

REVENUE ADMINISTRATION

REVENUE ADMINISTRATION DIVISION

The Revenue Administration Division processes personal, corporation, fiduciary, employer withholding, estate, tire fee, admissions and amusement, sales and use, and motor fuel tax returns. All remittances received with these returns are deposited through a centralized remittance processing center.

In addition, the division is responsible for providing assistance to taxpayers, adjusting taxpayer accounts, controlling all tax processing systems, accounting for and reporting all tax revenues received, and distributing the local income tax collected on Maryland state and local income tax returns to the subdivisions of Maryland.

BUREAU OF REVENUE ESTIMATES

The Bureau of Revenue Estimates carries on continuing studies and reviews of the economic and revenue conditions of the state and how they affect the state's revenue. The bureau serves as executive secretariat to the Board of Revenue Estimates, which is composed of the state comptroller, state treasurer and secretary of budget and management. The bureau is also responsible for legislative duties related to tax issues.

COMPLIANCE DIVISION

This division is responsible for business tax audits, compliance programs, delinquent tax collection, tax hearings and appeals. Additionally, the Compliance Division is responsible for administering the Uniform Disposition of Unclaimed Property Act pursuant to Title 17 of the Commercial Law Article of the Annotated Code of Maryland.

REGULATION

REGULATORY AND ENFORCEMENT DIVISION

The Regulatory and Enforcement Division administers regulation, enforcement and business licensing functions for the Maryland Comptroller's Office.

The division's Field Enforcement Bureau is responsible for enforcing the state's revenue laws relating to alcoholic beverages, tobacco, motor fuels, business licenses and the sales and use tax. The Alcohol and Tobacco Tax Bureau is responsible for monitoring the manufacture, storage, transportation, sale and distribution of alcoholic beverages and tobacco in Maryland, while collecting state taxes on beer, wine, distilled spirits, cigarettes and other tobacco products. The State License Bureau is responsible for monitoring business licenses required for many Maryland business activities, including licenses for traders; amusements; auctions; chain stores; construction; dry cleaners; garages; plumbers and gas fitters; restaurants; storage warehouses; vending machines and retail/vending machines which sell cigarettes.

MOTOR FUEL TAX DIVISION

This division licenses and regulates motor fuel dealers (i.e., anyone bringing petroleum products into Maryland for a first sale), all motor fuel resellers and all motor fuel users with bulk storage. It registers and licenses interstate motor carriers based in Maryland under the International Fuel Tax Agreement (IFTA), and it registers petroleum transporters operating in and through Maryland. The division manages the collection of motor fuel taxes from licensed dealers and resellers and collects road use taxes from interstate motor carriers.

FINANCIAL CONTROL

GENERAL ACCOUNTING DIVISION

The General Accounting Division sets statewide accounting policy, maintains the state's general ledger and other official accounting records, which account for all state funds; exercises overall appropriation control; audits all disbursements; approves warrants for all money paid into or out of the treasury; countersigns and distributes all vendor checks. Furthermore, the Division promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports and manages the contract for the audit of the state's annual financial report and the audit of all federal grants to the state.

CENTRAL PAYROLL BUREAU

The Central Payroll Bureau pays biweekly salaries to all state employees of the legislative, judicial and executive branches as well as the University of Maryland System. Special Payments for services of employees hired on a contractual basis are also paid through this system.

The Central Payroll Bureau provides timely payroll services to state employees, agency payroll offices and other partners through payment of wages, direct deposit services, electronic data exchanges and by the authorizing of payroll charges to agency budgets. The Bureau oversees payments of payroll taxes, subsidies, garnishments, dependent support payments, retirement and pension deductions and more than 120 other payroll deductions. The Bureau maintains a Web site that provides current payroll instructions and schedules, as well as interactive payroll documents and a net pay calculator.

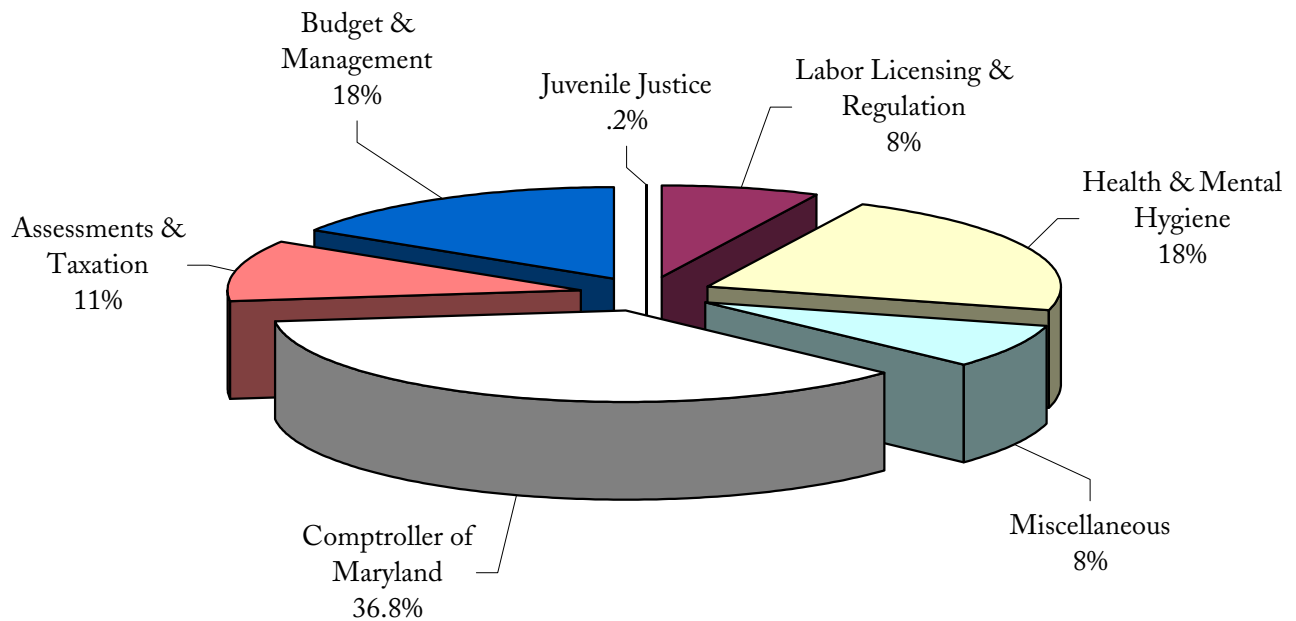
TECHNICAL SERVICES

INFORMATION TECHNOLOGY DIVISION

This division provides overall management of the Comptroller's information technology efforts as well as providing support for the 24 Registers of Wills offices.

The division also operates the Annapolis Data Center, which provides mainframe computer processing for five primary state agencies and 19 other state agencies. Operational costs are fully reimbursed from user agencies.

ANNAPOLIS DATA CENTER USER AGENCIES



REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

STATE AND LOCAL REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE BY SOURCE AND FUND

(Dollars in Thousands)

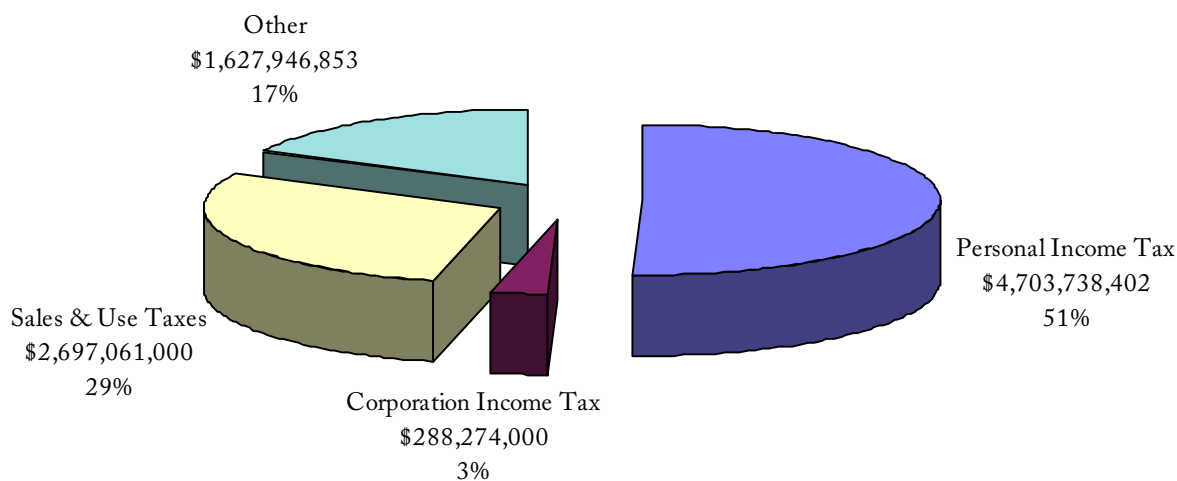
The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$9.1 billion in state receipts collected by the Comptroller's Office in fiscal year 2003 represents 43.1 percent of the \$21.1 billion in total state revenues received.

	FY 2003				FY 2002 Total	Increase/ (Decrease)	% Change
	General	State Special	Local	Total			
Personal Income Tax	\$ 4,703,738	\$ -	\$ 2,888,316	\$ 7,592,055	\$7,691,605	\$ (99,550)	(1.29)
Corporation Income Tax	288,274	91,034	-	379,308	361,558	17,750	4.91
Sales and Use Tax	2,697,061	23,102	-	2,720,163	2,686,791	33,372	1.24
Motor Fuel Tax	12,505	703,579	-	716,084	703,534	12,550	1.78
Alcohol Taxes	25,651	-	-	25,651	25,754	(103)	(0.40)
Tobacco Taxes	198,608	80,524	-	279,132	209,887	69,245	32.99
Estate Tax	95,691	-	-	95,691	134,142	(38,451)	(28.66)
Savings and Loan Association Franchise Tax	92	-	-	92	91	1	1.02
Admissions & Amusement Tax	-	1,374	56,752	58,126	55,744	2,382	4.27
Environmental Surcharge on Electricity	-	9,120	-	9,120	8,170	950	11.62
Emergency Telephone System Surcharge (911 Fee)	-	32,660	-	32,660	31,850	810	2.54
Universal Service Program Surcharge	-	34,024	-	34,024	34,985	(961)	(2.75)
Unclaimed Property	-	68,282	-	68,282	33,957	34,325	101.08
Telecommunications Access Surcharge	-	7,772	-	7,772	8,298	(526)	(6.34)
Tire Recycling Fee	-	2,240	-	2,240	2,069	171	8.24
Total	\$ 8,021,621	\$ 1,053,710	\$ 2,945,068	\$ 12,020,399	\$11,988,435	\$ 31,964	0.27

() denotes decrease

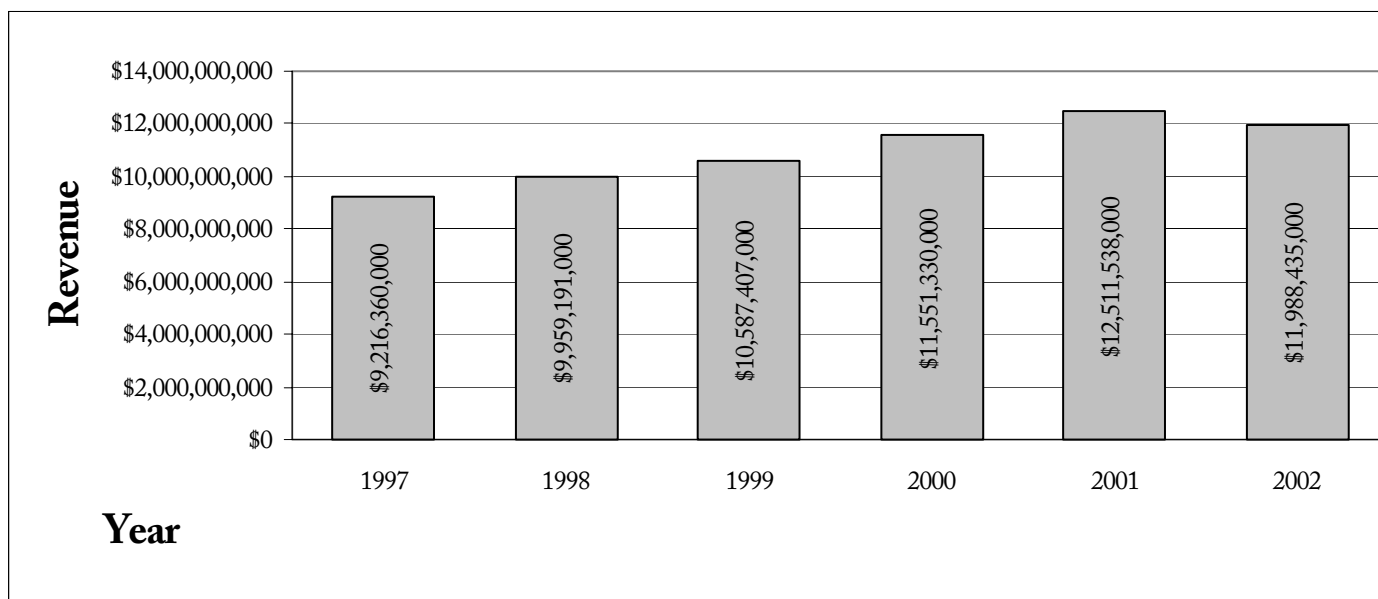
GENERAL FUND REVENUE COLLECTION

During fiscal year 2003, the Comptroller's Office collected 86 cents of every revenue dollar (exclusive of interfund transfers deposited into the state's general fund). The following chart shows the principal sources of general fund revenues.



STATE AND LOCAL REVENUE COLLECTED BY THE COMPTROLLER'S OFFICE

In fiscal year 1997, the Comptroller's Office collected \$9.2 billion in state and local revenues. In fiscal year 2003, these collections amounted to \$12.0 billion - a 30.1 percent increase. The following chart shows the annual amounts collected.



REVENUES ADMINISTERED

Revenue Source	Rate (As of July 1, 2003)	Description
State Personal Income Tax	2% 1st \$1,000; 3% 2nd \$1,000; 4% 3rd \$1,000; and 4.75% on \$3,001 and over	Annual tax imposed upon individuals and fiduciaries based on Maryland taxable income (federal adjustable gross income with Maryland modifications).
Corporation Income Tax	7%	Annual tax on the net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 1% and a maximum of 3.20% of net taxable income	A tax imposed on resident individuals, certain nonresident individuals and fiduciaries by the 23 counties and Baltimore City. Each county sets its own rate as a percentage of net taxable income.
Sales and Use Tax	5% tax levied on bracketed rate structure	A tax imposed on the sale or use of tangible personal property and certain enumerated services.
Admissions and Amusement Tax	Maximum 10% rate	A tax imposed by counties, incorporated cities towns on certain enumerated admissions and amusement charges.
Unclaimed Property	Actual value of property	Bank accounts, stock certificates and dividends, security deposits, payroll checks, insurance proceeds, etc., are presumed abandoned if without activity for a specified period. The property is turned over to the state by the holders.
Environmental Surcharge on Electricity	.15 mill per kilowatt hour or \$1,000 per month, whichever is less	Environmental surcharge for kilowatt hour of electric energy distributed to retail electric customers in Maryland; monies paid into the Environmental Trust Fund.
Emergency Telephone System Fee	\$.10 per month paid by each subscriber; counties can charge up to an additional \$.50 per subscriber per month	Created to provide grants to the counties to finance installation of a 911 system on a statewide basis and to provide grants to finance enhancements to existing systems.
Electric Universal Service Surcharge	\$.40 per month for residential; \$.40 to \$4,500 for non-residential based on annual electric bill	Charge paid by customers to public utilities to provide electric service to low-income Maryland customers. The Comptroller collects these revenues from the utility companies and distributes them to the Department of Human Resources.
Estate Tax	Unused federal credit	Imposed upon the transfer of a Maryland estate. Calculated as the amount by which the federal state death tax credit exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate.
Telecommunications Access Surcharge	\$.20 per month paid by each subscriber	A tax imposed on telephone subscribers in Maryland to provide telephone service to hearing and speech impaired citizens.
Tire Recycling Fee	\$.40 per new tire	A fee imposed on each new tire. The fee applies to the first sale of a tire in Maryland which is not a sale to a wholesaler.
Alcoholic Beverages Taxes	Per Gallon: Distilled Spirits \$1.50 Wine \$.40 Beer \$.09	Wholesale tax on wine and distilled spirits reported monthly based on sales to retailers. Nonresident supplier, or wholesaler who self-imports beer, remits beer tax prior to entry into state.

Revenue Source	Rate (As of July 1, 2002)	Description
Alcoholic Beverages Manufacturer's Licenses	Distillery \$2,000 Rectifying Plant \$600 Winery \$750 Limited Winery \$200 Brewery \$1,500 Pub-Brewery \$500 Micro-Brewery \$500	Annual license fee imposed to operate a distillery, rectifying plant, brewery or winery; pub-brewery and micro-brewery licenses are issued to holders of Class "B" retail licenses under certain conditions.
Alcoholic Beverages Wholesale Licenses	Beer, Wine, Liquor \$2,000 Wine & Liquor \$1,750 Beer & Wine \$1,500 Beer \$1,250 Wine \$1,250	Annual license fee authorizes holder to receive product from licensees and holders of nonresident dealer permits and to make sale and delivery of product to businesses and permit holders in Maryland and persons outside this state.
Alcoholic Beverages Licenses Airplane Railroad Water Vessel Statewide Caterer's	Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$150 Beer, Wine, Liquor \$250-2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels hired for the transportation of passengers. The Statewide Caterer's License (SCAT) permits the sale and storage of alcoholic beverages to entities which operate in more than one subdivision. The SCAT license may be general or limited.
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Cigarette Tax	\$1.00 per pack of 20 cigarettes. \$.05 per each cigarette in packages of more than 20	Wholesalers pay tax by purchasing tax stamps which are affixed to all packages of cigarettes before sale at retail.
Tobacco Licenses	Manufacturer \$25 Wholesaler \$750 Sub-Wholesaler \$500 Vendor \$500 Storage Warehouse \$25	Annual license fee imposed upon various dealers and handlers of cigarettes.
Other Tobacco Products	15% of the wholesale price	Tax is paid by wholesaler who sells other tobacco products. Tax of the tobacco products (excludes cigarettes) to a retailer or consumer in the state. If tax is not paid by wholesaler, tax liability reverts to retailer or consumer.
Motor Fuel Tax	\$.235 per gallon \$.2425 per gallon \$.235 per gallon	Tax on all gasoline used as a motor fuel. Tax on special fuels (diesel/kerosene) other than clean-burning fuels used as a motor fuel. Tax on clean-burning fuels used as a motor fuel.
Aviation Fuel Tax	\$.07 per gallon	Tax on motor fuel used to power aircraft not operated for common carriage or by government entities.
Motor Carrier Tax	\$.2425 per gallon for special fuels (diesel/kerosene) other than clean-burning fuels. \$.235 per gallon for gasoline and clean-burning fuels	Tax on motor carriers who operate commercial motor vehicles on Maryland highways.
IFTA Motor Carrier	Decal fee eliminated	Annual IFTA license and identification markers are required effective January 1, 2001 for all commercial motor vehicles operated by Maryland-based interstate motor carriers in Maryland and at least one other IFTA jurisdiction.
IFTA Fuel/Trip Permit	\$42 per permit	Temporary 15-day permit fee in lieu of IFTA License.

PERSONAL INCOME TAX

During fiscal year 2003, the Comptroller's Office collected \$9.1 billion in state and local income tax payments and refunded \$1.6 billion to individual income taxpayers. The Comptroller's Office also collects and distributes the local income tax for Maryland subdivisions.

Table 1 reflects the gross collections and net revenues for the general fund. Table 2 displays the distribution of income tax revenue to Baltimore City, Maryland's 23 counties and the incorporated cities, towns and special taxing districts within those counties.

TABLE 1
PERSONAL INCOME TAX
FISCAL YEAR 2003

		Less				
	Gross Revenues	Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund	Fair Campaign Fund	Net amount to the General Fund
Personal income tax	\$8,900,480,673	\$1,530,971,705	\$2,878,155,570	\$1,379,721	\$172,515	\$4,489,801,162
Personal estimated tax payments not claimed on returns	(\$164,366,324)					(\$164,366,324)
Employer withholding tax payments not claimed on returns	\$368,692,079	\$8,770,752				\$359,921,327
Fiduciary income tax	\$80,688,466	\$13,057,725	\$10,160,789	\$2,862	\$290	\$57,466,800
Fiduciary estimated tax payments not claimed on returns	(\$40,673,916)					(\$40,673,916)
Unidentified tax payments	\$1,590,227	\$874				\$1,589,353
Total	\$9,146,411,205	\$1,552,801,056	\$2,888,316,359	\$1,382,583	\$172,805	\$4,703,738,402

TABLE 2
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS
FISCAL YEAR 2003

(Dollars in Thousands)

County	Distribution to Cities & Towns	Distributions to Counties	Total Distributions
Allegany	\$ 2,494	\$ 19,839	\$ 22,333
Anne Arundel	3,837	270,990	274,827
Baltimore	0	433,976	433,976
Calvert	481	40,826	41,307
Caroline	429	8,180	8,609
Carroll	3,090	80,016	83,106
Cecil	1,542	35,606	37,148
Charles	920	62,016	62,936
Dorchester	484	7,870	8,354
Frederick	7,040	131,950	138,990
Garrett	323	7,931	8,254
Harford	2,491	122,246	124,737
Howard	0	171,139	171,139
Kent	439	7,277	7,716
Montgomery	21,233	787,998	809,231
Prince George's	15,987	336,962	352,949
Queen Anne's	280	24,118	24,398
St. Mary's	176	44,449	44,625
Somerset	174	5,495	5,669
Talbot	1,082	13,115	14,197
Washington	2,443	47,307	49,750
Wicomico	1,712	32,235	33,947
Worcester	1,281	8,937	10,218
Baltimore City	0	183,021	183,021
Total	\$ 67,938	\$ 2,883,499	\$ 2,951,437

CORPORATION INCOME TAX

During fiscal year 2003, the Revenue Administration Division collected \$379.3 million in corporation income tax revenues. The revenues from Maryland's corporation income tax are allocated between the general fund and various transportation programs on the basis of a complex formula. The following table lists the revenues that were distributed to each of the various funds during fiscal year 2003.

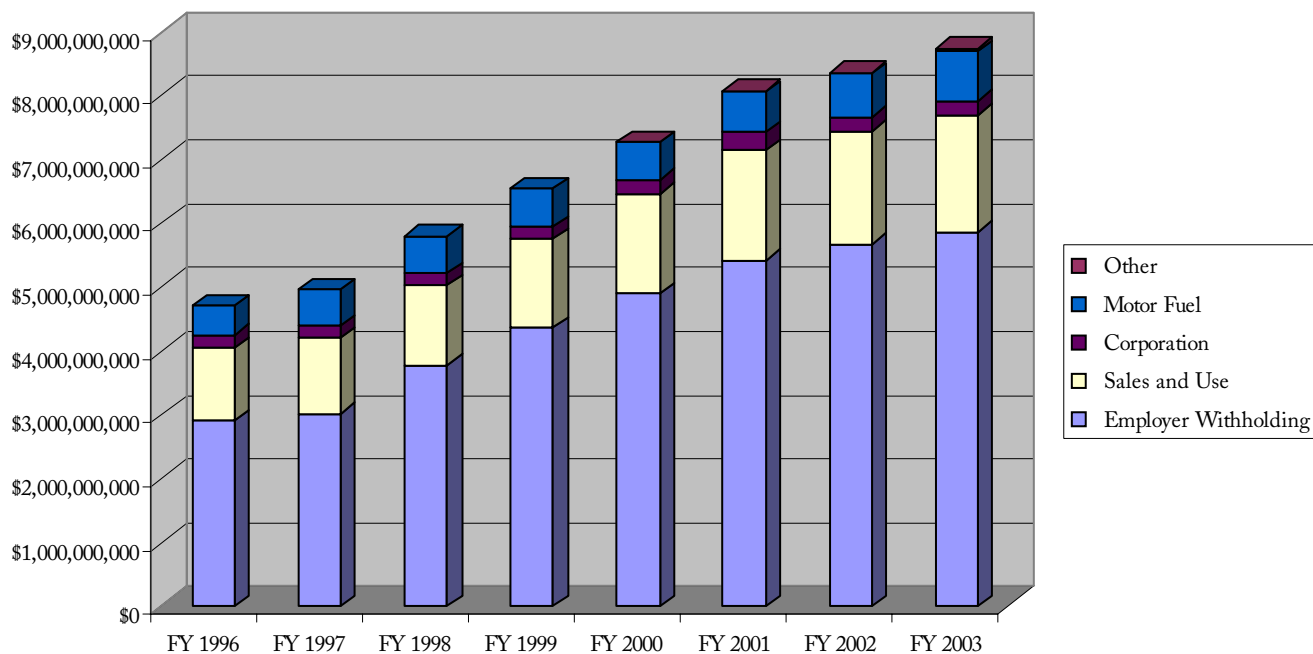
ALLOCATION OF CORPORATION INCOME TAX RECEIPTS

(Dollars in Thousands)

General Fund	\$ 288,274
Special Fund:	
Distribution to Gasoline and Motor Vehicle Revenue Account	\$ 91,034
Total	\$ 361,558

Revenues from the gasoline and motor vehicle revenue account are distributed among the Department of Transportation and local governments as specified in Sections 8-402 and 8-403 of the Transportation Article.

TAXES PAID BY ELECTRONIC FUNDS TRANSFER



*73% of tax collected by the Comptroller's Office in FY 2003

Note: This report represents ACH payments received and processed during the period July through June each fiscal year. It does not intend to represent reported fiscal year receipts for each tax type.

SALES AND USE TAX

During fiscal year 2003, the Comptroller's Office collected \$2.7 billion in net sales and use tax receipts. Tax collections totaled \$2.74 billion, and refunds totaled \$17.1 million.

The taxable food and beverage group produced the largest amount of revenue (\$555.1 million), followed by the general merchandise group (\$504.1 million). The miscellaneous category produced the third largest amount (\$362.0 million).

Among the state's geographic regions, Baltimore County generated the most revenue (\$410.6 million), followed by Montgomery County (\$378.5 million), Prince George's County (\$322.3 million), Anne Arundel County (\$249.8 million), and Baltimore City (\$240.0 million).

Table 3 (on the following page) represents a two-year comparison of sales and use tax revenue by county. Table 4 presents sales and use tax collections by county and principal type of business for fiscal year 2003.

TABLE 3
SALES AND USE TAX RECEIPTS BY COUNTY

(Dollars in Thousands)

	FY 2003	FY 2002	% Change	% of FY 2003 Total
Allegany	\$ 30,350	\$ 31,612	(3.99)	1.11
Anne Arundel	249,781	240,292	3.95	9.13
Baltimore	410,605	401,031	2.39	15.00
Calvert	20,653	21,090	(2.07)	0.75
Caroline	4,990	4,847	2.95	0.18
Carroll	63,946	62,050	3.06	2.34
Cecil	23,113	23,166	(0.23)	0.84
Charles	66,769	65,463	2.00	2.44
Dorchester	9,257	8,594	7.71	0.34
Frederick	102,443	97,397	5.18	3.74
Garrett	12,506	12,147	2.96	0.46
Harford	81,284	81,585	(0.37)	2.97
Howard	120,116	118,059	1.74	4.39
Kent	7,660	7,838	(2.27)	0.28
Montgomery	378,520	373,710	1.29	13.83
Prince George's	322,329	315,607	2.13	11.78
Queen Anne's	15,019	15,029	(0.07)	0.55
St. Mary's	32,866	32,349	1.60	1.20
Somerset	2,553	2,625	(2.74)	0.09
Talbot	26,313	25,170	4.54	0.96
Washington	70,175	66,543	5.46	2.56
Wicomico	55,487	56,439	(1.69)	2.03
Worcester	52,293	52,433	(0.27)	1.91
Baltimore City	240,042	238,354	0.71	8.77
District of Columbia	23,911	25,014	(4.41)	0.87
Other/Out-of-State Vendors	314,260	330,095	(4.80)	11.48
Total Gross Receipts	<u>\$ 2,737,241</u>	<u>\$ 2,708,539</u>	1.06	<u>100.00</u>
Less: Refunds	(17,078)	(21,748)	(21.47)	
Total Net Receipts	2,720,163	2,686,791	1.24	
Less: Distribution to TTF	(22,518)	(35,222)	(36.07)	
Distribution to MVA	(584)	(225)	159.56	
Special Amnesty Fund	-	(250)	(100.00)	
Amount to General Fund	<u>\$ 2,697,061</u>	<u>\$ 2,651,094</u>	1.73	

Notes: Detail may not add to total due to rounding.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2003

(Dollars in Thousands)

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 7,590	\$ 1,966	\$ 7,779	\$ 2,126	\$ 1,856
Anne Arundel	63,073	15,504	48,246	25,825	21,868
Baltimore	82,734	22,548	87,429	29,374	50,624
Calvert	5,822	435	4,410	1,813	939
Caroline	1,619	86	358	789	181
Carroll	13,837	924	19,151	4,205	3,861
Cecil	8,286	1,016	4,821	2,709	1,017
Charles	12,466	3,930	16,254	5,397	5,499
Dorchester	2,333	78	2,572	555	336
Frederick	20,164	3,083	20,914	6,378	8,861
Garrett	2,890	49	3,647	1,160	519
Harford	19,116	2,319	20,821	7,770	5,881
Howard	25,593	6,310	23,193	9,037	14,306
Kent	2,161	126	1,205	579	228
Montgomery	89,458	25,459	66,962	31,499	46,905
Prince George's	68,458	20,420	66,023	30,520	29,119
Queen Anne's	4,667	1,751	2,307	1,268	831
St. Mary's	8,164	401	8,600	5,277	2,033
Somerset	1,138	48	336	274	111
Talbot	6,292	568	5,140	2,138	1,806
Washington	14,975	4,197	19,636	5,116	6,317
Wicomico	9,423	2,194	14,531	3,750	2,902
Worcester	20,412	2,383	8,042	1,418	1,806
Baltimore City	56,841	13,165	18,680	18,025	14,778
District of Columbia	180	82	3,423	29	3,233
Other-Out-Of-State Vendors	7,416	4,321	29,619	5,896	88,327
Total	\$ 555,108	\$ 133,363	\$ 504,099	\$ 202,927	\$ 314,144

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2003

(Dollars in Thousands)

	Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery & Equipment	Miscellaneous	Assessment Collections	Total Collections
Allegany	\$ 3,434	\$ 2,528	\$ 673	\$ 2,291	\$ 107	\$ 30,350
Anne Arundel	27,119	8,891	7,547	30,251	1,457	249,781
Baltimore	49,928	39,589	6,994	40,130	1,255	410,605
Calvert	2,686	1,211	1,235	2,007	95	20,653
Caroline	726	382	156	680	13	4,990
Carroll	12,721	2,386	2,098	4,559	204	63,946
Cecil	2,761	80	372	1,967	84	23,113
Charles	11,512	5,486	1,141	4,831	253	66,769
Dorchester	865	814	404	1,290	10	9,257
Frederick	19,008	9,700	2,808	11,116	411	102,443
Garrett	1,249	535	397	1,978	82	12,506
Harford	12,040	3,747	1,810	7,509	271	81,284
Howard	14,756	4,952	3,384	17,963	622	120,116
Kent	1,180	775	387	1,002	17	7,660
Montgomery	36,438	27,816	6,167	45,724	2,092	378,520
Prince George's	52,504	15,721	8,128	29,015	2,421	322,329
Queen Anne's	1,277	962	468	1,449	39	15,019
St. Mary's	3,814	1,184	708	2,563	122	32,866
Somerset	112	0	68	452	14	2,553
Talbot	4,858	2,508	909	1,996	98	26,313
Washington	8,309	2,418	1,385	7,449	373	70,175
Wicomico	6,170	9,343	1,754	5,273	147	55,487
Worcester	4,709	442	534	12,284	263	52,293
Baltimore City	27,842	44,943	5,998	37,924	1,846	240,042
District of Columbia	3,388	6,912	542	5,948	174	23,911
Other-Out-Of-State Vendors	50,062	25,212	14,360	84,352	4,695	314,260
Total	\$ 359,468	\$ 218,537	\$ 70,427	\$ 362,003	\$ 17,165	\$ 2,737,241

ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is responsible for administering, collecting, and distributing the admissions and amusement tax revenues to the counties and incorporated cities and towns in Maryland. The table below lists the net receipts and amounts distributed to counties (including municipalities within the counties) for fiscal year 2003.

TABLE 5
ADMISSIONS AND AMUSEMENT TAX RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 271	\$ 7	\$ 264
Anne Arundel	6,848	167	6,681
Baltimore	7,439	183	7,256
Calvert	100	3	97
Caroline	2	*	2
Carroll	832	20	812
Cecil	441	11	430
Charles	756	18	738
Dorchester	76	2	74
Frederick	1,137	28	1,109
Garrett	518	12	506
Harford	809	18	791
Howard	1,556	37	1,519
Kent	65	2	63
Montgomery	4,875	119	4,756
Prince George's	12,309	272	12,037
Queen Anne's	302	7	295
St. Mary's	112	3	109
Somerset	30	1	29
Talbot	108	2	106
Washington	565	13	552
Wicomico	530	14	516
Worcester	2,035	47	1,988
Baltimore City	8,325	203	8,122
Md.Stadium Authority	8,085	185	7,900
Total	\$ 58,126	\$ 1,374	\$ 56,752

* Denotes less than \$500

Detail may not add to total due to rounding.

UNCLAIMED PROPERTY RECEIPTS

The Comptroller's Office is responsible for administering the Uniform Disposition of Unclaimed Property Act. It is responsible for the care, custody and control of all tangible property presumed abandoned or unclaimed.

The value of the property may be claimed by its rightful owner at any time subsequent to this distribution. The table below presents an analysis of collections and distributions of unclaimed property receipts during fiscal year 2003.

TABLE 6
UNCLAIMED PROPERTY RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

Sources of Net Revenues from Miscellaneous Unclaimed Property:

Life Insurance	\$ 3,129
Other Insurance	6,250
Public Utilities	2,160
Corporations	32,348
Fiduciaries, Trustees and Other	2,429
Government Agencies	4,123
Banks and Financial Organizations	20,070
Nursing Homes	372
	<hr/>
Total Net Revenues	\$ 70,881

Allocation of Net Revenues:

Administrative Expenses	\$ 2,599
Distributed to Maryland Legal Services Corporation	500
Transferred to General Fund	67,782
	<hr/>
Total Net Revenues	\$ 70,881

Note: Legislation enacted in 2003 reduced the holding period for unclaimed property from five to four years, and from four to three years one year later. Effective for property presumed abandoned for reporting periods ending on or after June 30, 2002.

ALCOHOL AND TOBACCO TAXES

During fiscal year 2003, the Comptroller's Office collected \$305.7 million in alcohol and tobacco tax revenues for the state General Fund.

Table 7 presents a two-year comparison of alcohol and tobacco tax revenue.

TABLE 7
COMPARISON OF ALCOHOL AND TOBACCO REVENUE
(Dollars in Thousands)

	FY 2003	FY 2002	% Change
Distilled Spirits Tax	\$ 12,223	\$ 12,252	(0.24)
Wine Tax	4,371	4,199	4.10
Beer Tax	9,057	9,303	(2.64)
Tobacco Tax	198,608 **	209,887 *	(5.37)
Other Receipts	891	961	(7.28)
Total Net Receipts	<u>\$ 225,150</u>	<u>\$ 236,602</u>	<u>(4.84)</u>

() denotes decrease

* Includes floor tax of \$312,702 collected in June 2002 due to the increase in cigarette tax from \$.66 to \$1.00 per pack effective June 1, 2002.

** \$80,523,604 was transferred to a special fund under Chapter 288, Acts of 2002.

MOTOR FUEL TAXES

During fiscal year 2003, the Comptroller's Office collected \$716.1 million in motor fuel tax revenues. Table 8 presents a two-year comparison of motor fuel tax receipts.

TABLE 8
MOTOR FUEL TAX RECEIPTS
(Dollars in Thousands)

	FY 2003	FY 2002	% Change
Dealer Receipts	\$ 605,853	\$ 597,170	1.45
Special Fuels Receipts	107,553	107,029	0.49
Sellers of Jet Fuel & Aviation	1,083	1,145	(5.41)
Motor Carrier Temporary Permits	92	109	(15.60)
Miscellaneous Revenues	379	551	(31.22)
Refunds	(8,565)	(11,940)	(28.27)
Net Revenues Subtotal	\$ 706,395	\$ 694,064	1.78
IFTA Collections	14,485	14,814	(2.22)
IFTA Refunds	(4,796)	(5,344)	(10.25)
Net Revenues	\$ 716,084	\$ 703,534	1.78

() denotes decrease

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula. The following table presents the revenues that were distributed to each of the various funds during fiscal year 2003.

TABLE 9
DISTRIBUTION OF MOTOR FUEL TAX REVENUE
(Dollars in Thousands)

Administrative Expenses	\$ 7,135
Waterways Improvement Fund	1,631
Fisheries Research and Development Fund	1,631
General Fund for Chesapeake Bay Related Programs	12,505
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund	692,118
Counties, Baltimore City, and Municipalities (30%)	\$ 207,635
Department of Transportation (70%)	484,483
Transportation Trust Fund (Aviation)	1,064
Total	\$ 716,084

Detail may not add to total due to rounding

GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

TABLE 10
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT
FISCAL YEAR 2003
(Dollars in Thousands)

	Actual Gallons
Gross Gallons Reported	3,018,640,662
Less Adjustments:	
Temperature & stock adjustments	4,883,353
Federal exempt purchases	2,284,887
Cost of collection allowance	14,484,420
Less total adjustments	<u>21,652,660</u>
Total taxable motor fuel gallons:	<u><u>2,996,988,002</u></u>

	Actual Gallons	Revenue
Motor vehicle fuel dealers	2,552,332,325	\$ 605,853 *
Special fuel	444,655,677	\$ 107,553 *
Gasohol	-	-
Total taxable gallons sold:	<u>2,996,988,002</u>	<u>\$ 713,406</u>
Sellers of jet fuel and aviation	15,477,900	\$ 1,083
Motor carrier collections:		
Motor carrier permits	\$ 92	
IFTA Taxes- MD based carriers	2,277	
IFTA Taxes- from other jurisdictions	11,982	
IFTA Tax assessments	226	
IFTA registration fees	<u>0</u>	
Total motor carrier collections		14,577
Penalties and interest		379
Dishonored check fee		
Canadian exchange		
Total gross revenue		<u><u>\$ 729,445</u></u>

*Modified accrual basis of accounting

OTHER REVENUES COLLECTED

ENVIRONMENTAL SURCHARGE ON ELECTRICITY

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the environmental surcharge on electricity delivered in Maryland. This revenue is used to fund the Department of Natural Resources' Power Plant and Environmental Review Division and the Chesapeake Bay Research and Monitoring Division. During fiscal year 2003, \$9.1 million was collected from this revenue source.

EMERGENCY TELEPHONE SYSTEM SURCHARGE (911 FEE)

The Comptroller's Office collects the emergency telephone system surcharge. This revenue is used to fund local emergency 911 telephone systems. During fiscal year 2003, \$32.7 million was collected from this revenue source.

TELECOMMUNICATIONS ACCESS SURCHARGE

The Comptroller's Office collects the telecommunications access surcharge. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 2003, \$7.8 million was collected from this revenue source.

TIRE RECYCLING FEE

The Comptroller's Office is responsible for collecting the tire recycling fee. The proceeds go to a special fund administered by the Department of the Environment for scrap tire removal and recycling. During fiscal year 2003, \$2.2 million was collected from this revenue source.

ESTATE TAX

The Comptroller's Office collects the estate tax from the executors and administrators of Maryland-situs estates. During fiscal year 2003, \$95.7 million was collected from this source and deposited into the general fund.

SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX

This tax was repealed for the tax years beginning after December 31, 2000.

ELECTRIC UNIVERSAL SERVICE SURCHARGE

The Comptroller's Office collects revenue from public utilities that are deposited into the Universal Service Program Fund. Public utilities collect the surcharge from their customers. The program was established under Chapter 4, Acts of 1999 (House Bill 703) to assist low income Maryland electric customers with their bills. During fiscal year 2003, \$34.0 million was collected and transferred to the Department of Human Resources, which administers the program.

LEGISLATION ENACTED IN 2003

INCOME TAX

Assessment of Income Tax on Amended Returns.

Provides that an assessment of income tax due must be made within three years after the filing of an amended return. The assessment must be related to items that were changed by the amended return.

Effective July 1, 2003, for amended tax returns filed after June 30, 2003. (SB 102 Chapter 7)

Claim for Refunds. Provides that a taxpayer is still entitled to a refund under the decision of a non-tax agency made after the three-year filing deadline under Maryland law if the claim is filed within 18 months after the date of a final decision of the administrative board or of the highest court to which an appeal of a final decision of the administrative board was taken. *Effective July 1, 2003. (SB 175 Chapter 71/HB 737 Chapter 72)*

Active Military Service Subtractions. Permits certain individuals called into active duty with the U.S. military or National Guard or others on assignment in a designated combat zone in support of the U.S. military meet the requirement for “active status” for the \$3,500 subtraction for the Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel if they otherwise qualify for the subtraction. *Effective July 1, 2003, for tax years 2003 and later. (SB 746 Chapter 267)*

Heritage Structure Rehabilitation Credit – Limitation. Places limitations on the total dollar amount of credits for commercial rehabilitations that may be approved by the Maryland Historical Trust. The limitations are \$23 million for plans approved from Feb. 1, 2003, through Dec. 31, 2003, and \$15 million for plans approved in calendar year 2004. *Effective July 1, 2003. (HB 935 Chapter 203)*

Withholding from Real Estate Sales by

Nonresidents. Requires that a percentage of the “total payment” (net proceeds including the value of any property transferred) from the sale of real property located in Maryland that is owned by either a nonresident or a nonresident entity be withheld at a rate of 4.75 percent for a nonresident or 7 percent for a nonresident entity. Certain exemptions are permitted. *Effective Oct. 1, 2003. (HB 935 Chapter 203)*

Graduated Rates for Withholding Removed. Requires that the state withholding from wages be at a flat 4.75 percent, the top marginal state tax. *Effective Jan. 1, 2004. (HB 935 Chapter 203)*

Withholding Due Date Changes. Accelerates the due date for tax withheld for the last month of each calendar quarter from the last day of the following month to the 15th day of the following month. Also requires that withholding tax be reported and paid within three business days of the payroll if the total tax withheld is \$700 or more and the employer was required to withhold \$15,000 or more for the last calendar year. *Effective Jan. 1, 2004. (HB 935 Chapter 203)*

Withholding from Racetrack Winnings. Requires that state and local income tax be withheld from winnings from pari-mutuel wagering at racing establishments in Maryland if the winnings are also subject to federal withholding. *Effective July 1, 2003. (HB 935 Chapter 203)*

Withholding Exemptions for Delinquent Taxpayers.

Permits the Comptroller’s Office to limit the number of exemptions claimed for withholding purposes to the number of exemptions claimed on the previous year’s tax return if the taxpayer owes taxes. *Effective July 1, 2003. (HB 935 Chapter 203)*

Hold-Harmless for Estimated Taxes. Increases the minimum amount of the prior year's tax liability that must be paid in order to avoid interest and penalty for the underpayment of estimated tax liability from 100 percent to 110 percent. This is consistent with the federal hold-harmless provision. A second hold-harmless option – the payment of at least 90 percent of the current year liability – is unchanged. *Effective July 3, 2003, for tax years 2004 and later. (HB 935 Chapter 203)*

Withholding from Nonresident Contractors.

Requires that 3 percent of the price of any contract that can reasonably be expected to be \$50,000 or greater be withheld from certain nonresident contractors. This provision will not apply to owners who contract for improvement of residential real property and occupy, or intend to occupy, or the improvement of real property if the total value of the improvement is less than \$500,000. The amount withheld may be paid to the contractor when the contractor has completed the contract, requested in writing a tax clearance certificate from the Comptroller's Office and provided a receipted copy of the request to the person required to withhold payment. *Effective July 1, 2003. (HB 935 Chapter 203)*

SALES AND USE TAX

Sales and Use Tax and Admissions and Amusement Tax Offenses – Statute of

Limitations. Extends, from one year to three years, the time by which sales and use tax and admissions and amusement tax offenses must be prosecuted. The limitation was already three years for other taxes administered by the Comptroller's Office (income and motor fuel). *Effective October 1, 2003. (HB 214 Chapter 129)*

Sales and Use Tax Due Date Change. Accelerates by one day the due date to file a sales and use tax return and pay the tax due. This provision changes the due date from the 21st to the 20th of the month following the month in which the tax was collected. *Effective July 1, 2003. (HB 935 Chapter 203)*

MOTOR FUEL TAX

Exemption of Special Fuels. Exempts special fuel containing dye from the motor fuel tax if it is not used to operate a licensed highway vehicle. This will allow bulk purchasers such as farmers and contractors to buy dyed special fuel without having to pay the motor fuel tax and without having to acquire from the Comptroller a special fuel exemption certificate. *Effective Oct. 1, 2003. (SB 97 Chapter 61)*

ALCOHOL AND TOBACCO TAXES

Sales of Out-of-State Wine. Permits a retail dealer and a wholesaler to impose a service charge to a customer for a bottle or case of wine from a direct wine seller that is shipped to the dealer or wholesaler on behalf of the customer. The service charge is not subject to the sales and use tax and is allowed at \$5 per bottle, not to exceed \$10 per shipment, for a retail dealer, and \$2 per bottle, not to exceed \$5 per shipment, for a wholesaler. The new law also requires the Comptroller's Office to compile and post on its Web site that names, contact numbers and telephone numbers of participating wholesalers that will be provided free to individuals who request information about direct wine shipments. *Effective June 1, 2003. (SB 514 Chapter 98)/HB 621 Chapter 99)*

Worcester County Liquor Control Board – Borrowing Limit. Increases, from \$1 million to \$3 million, the highest amount that may be borrowed by the Worcester County Liquor Control Board. *Effective June 1, 2003. (HB 169 Chapter 127)*

Definition of Light Wine. Raises, from 14 percent to 15.5 percent, the maximum alcohol by volume permitted for a “light wine” for Allegany, Anne Arundel, Calvert, Cecil, Charles, Howard, Prince George’s and Washington counties and for Baltimore City. The maximum is 23 percent for Harford County. For all other counties, the maximum increases to (or was already) 22 percent. *Effective Oct.1, 2003. (HB 708 Chapter 172)*

Alcoholic Beverage Transportation/Storage Permits. Increases the annual fee for a transportation permit or a transportation or public storage and transportation permit from \$2 to \$10 for each vehicle. *Effective June 1, 2003. (HB 935 Chapter 203)*

ESTATE TAX

Election for Modified Administration. If beneficiaries fall into certain categories under a will, an election can be made for the modified administration of an estate. This provision expands the categories to include all individuals or entities that are exempt from the inheritance tax. Also, modified administration of an estate may now be elected only if the trustees are the personal representative, surviving spouse, and children of a decedent. *Effective for elections filed for modified administration on or after October 1, 2003. (SB 307 Chapter 232)*

Elective Share. Requires that the “net estate,” defined as the property passing by testate succession and before deductions for state or federal estate or inheritance taxes, funeral and administration expenses, family allowances, and enforceable claims and debts against the estate, must be valued as of the distribution date. If the surviving spouse elects to take a proportionate share of the net estate in lieu of the property left to him or her by will, the share will include income earned on the net estate during administration. In addition, an election must be made by the later of six months from the appointment of the first personal representative or nine months from the date of death. Also provides that beneficiaries, other than a personal representative, may make payment to the surviving spouse instead of contribution of an interest in property to an elective share. The fair market value of the property must be as of the date or dates of distribution. *Effective for the estates of decedents dying on or after Oct.1, 2003. (SB 312 Chapter 234)*

MISCELLANEOUS

Universal Service Program. Permanently extends the collection of the Universal Service Program surcharge, which is used to assist low-income Marylanders with the payment of electric bills. To the extent that receipts from the surcharge exceed expenditures during a fiscal year, each customer class will be entitled to a proportional credit against the charge for the next fiscal year. The provision also provides assistance with the payment of certain arrearages and for the waiver of income limitations for certain customers that qualify for a similar waiver under the Maryland Energy Assistance Program. *Effective July 1, 2003. (SB 504 Chapter 95)*

Prince George's County Telecommunications Tax Exemption. Exempts telephone lifeline service from the local tax for telecommunication services in Prince George's County. *Effective July 1, 2003. (HB 447 Chapter 299)*

Tax Clearance for License Renewals. Requires verification that an applicant has paid all undisputed taxes and unemployment insurance contributions (or has provided for payment satisfactory to the tax administrator) before a license or permit may be renewed. The new law affects the renewal of licenses or permits for business occupations and professions, regulated industries, natural resources, environment, and health occupations as well as other licenses granted by the Comptroller's Office. Certain motor vehicle licenses and permits (other than motor vehicle registrations or drivers' licenses) are also affected. *Effective July 1, 2003. HB 935 (Chapter 203)*

Lower Electronic Funds Transfer Threshold. Permits the Comptroller's Office to require payment in funds that are immediately available if the amount due is \$10,000 or greater. Previously, payment in immediately available funds could be required if the amount due was at least \$20,000. *Effective July 1, 2003. (HB 935 Chapter 203)*

Expand Direct Salary Attachments. In addition to the income tax, the Comptroller's Office is now permitted to directly attach salaries for all other taxes it administers, including the sales and use tax and the admissions and amusement tax. *Effective July 1, 2003. (HB 935 Chapter 203)*

Streamlined Bank Attachments. Technical changes will allow the Comptroller's Office to process the attachment of tax liens in bulk, similar to the process in place for child support enforcement collections. *Effective Oct. 1, 2003. (HB 935 Chapter 203)*

Allegany County – Paper Gaming. Creates a new license that for-profit businesses in Allegany County must have to engage in paper gaming or sell paper gaming devices to licensees. Permits the Board of County Commissioners to impose certain taxes on both non-profit and for-profit entities on the profits earned from paper gaming and specifies allowable uses for the tax revenues. *Effective July 1, 2003. (HB 1000 Chapter 462)*

TAXPAYER ASSISTANCE INFORMATION

Admissions and Amusement Tax

Contact: Admissions and Amusement Tax
Revenue Administration Division
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Alcohol and Tobacco Tax

Contact: Regulatory and Enforcement Division – Alcohol and Tobacco Tax Bureau*
Room 310
P.O. Box 2999
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-2999

Or Call: Central Maryland 410-260-7314
Toll-free in Maryland 1-888-784-0145
FAX 410-974-3201
e-mail - att@comp.state.md.us
Web site - <http://compnet.comp.state.md.us/attd>

Death Taxes

Contact: Office of the Comptroller
Revenue Administration Division
Estate Tax
P.O. Box 828
Annapolis, Maryland 21404-0828

Or Call: Central Maryland 410-260-7850
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-974-2968
e-mail - taxhelp@comp.state.md.us

Income Tax

Contact: Revenue Administration Division
Revenue Administration Center
Annapolis, Maryland 21411-0001

Or Call: Central Maryland 410-260-7980
Toll-free from elsewhere 1-800-MD-TAXES
Tax Forms 410-260-7951
FAX 410-974-5808
e-mail - taxhelp@comp.state.md.us

Motor Fuel Tax

Contact: Motor Fuel Tax Division
Room 317
P.O. Box 1751
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-1751

Or Call: Central Maryland 410-260-7131
Toll-free in Maryland (Licensing) 1-888-784-0142
(IFTA Inquiries) 1-888-784-0141
FAX 410-974-3129
e-mail - mft@comp.state.md.us

New Business Information

Contact: Taxpayer Registration Assistance Center
Room 206
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1313
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Sales and Use Tax

Contact: Revenue Administration Division
Taxpayer Service Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - sut@comp.state.md.us

Tire Recycling Fee

Contact: Revenue Administration Division
Taxpayer Service Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: Central Maryland 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Unclaimed Property

Contact: Unclaimed Property Section
Compliance Division
301 West Preston Street
Baltimore, Maryland 21201-2385

Or Call: In the Baltimore area 410-767-1700
Toll-free from elsewhere 1-800-782-7383
FAX 410-333-7150
e-mail - unclaim@comp.state.md.us

Utility Surcharges (Environmental Surcharge on Electricity, Emergency Telephone System Surcharge (911 Fee), Telecommunications Access Surcharge and Electric Universal Service Surcharge)

Contact: Revenue Administration Division
Revenue Accounting
110 Carroll Street
Annapolis, Maryland 21411-0011

Or Call: In the Baltimore area 410-260-7782
Toll-free from elsewhere 1-800-492-1751
FAX 410-974-2803
e-mail - taxhelp@comp.state.md.us

FOR TAX INFORMATION, VISIT THE COMPTROLLER'S WEB SITE:

www.marylandtaxes.com